

LOWENSTEIN SANDLER LLP

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*Counsel to the Debtors and
Debtors-in-Possession*

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY**

In re:

Duro Dyne National Corp., *et al.*,¹

Debtors.

Chapter 11

Case No. 18-27963 (MBK)

(Jointly Administered)

**TENTH MONTHLY FEE STATEMENT OF LOWENSTEIN SANDLER LLP
FOR THE PERIOD AUGUST 1, 2019 THROUGH AUGUST 31, 2019**

Lowenstein Sandler LLP, counsel to the above-captioned debtors and debtors-in-possession (collectively, the “**Debtors**”), submits this tenth monthly fee statement² for the period August 1, 2019 through August 31, 2019 (the “**Tenth Fee Statement**”) pursuant to the Court’s *Administrative Fee Order Establishing Certain Procedures for Allowance of Interim Compensation and Reimbursement of Expenses of Professionals Retained By Order of this Court*, dated December 18, 2018 [Docket No. 345] (the “**Administrative Order**”).

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s tax identification number, are: Duro Dyne National Corp. (4664); Duro Dyne Machinery Corp. (9699); Duro Dyne Corporation (3616); Duro Dyne West Corp. (5943); and Duro Dyne Midwest Corp. (4662).

² Lowenstein Sandler filed its *First Interim Application of Lowenstein Sandler LLP As Counsel To The Debtors For Compensation For Services Rendered And Reimbursement Of Expenses For The Period From September 7, 2018 Through November 30, 2018* [D.I. 353] in lieu of its first monthly fee statement.

Pursuant to the Administrative Order, responses to the Tenth Fee Statement, if any, are due by December 30, 2019.

Dated: December 20, 2019

Respectfully submitted,

LOWENSTEIN SANDLER LLP

/s/ Jeffrey D. Prol

Kenneth A. Rosen, Esq.

Jeffrey D. Prol, Esq.

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Counsel to the Debtors and Debtors-in-Possession

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

D.N.J. LBR 2016-1, FEE APPLICATION COVER SHEET

IN RE: Duro Dyne National Corp., et al.,¹ APPLICANT: Lowenstein Sandler LLP
CASE NO.: 18-27963 (MBK) CLIENT: Chapter 11 Debtors
CHAPTER: 11 CASE FILED: September 7, 2018

COMPLETION AND SIGNING OF THIS FORM CONSTITUTES A CERTIFICATION UNDER
PENALTY OF PERJURY, PURSUANT TO 28 U.S.C. SECTION 1746

RETENTION ORDER(S) ATTACHED

**TENTH MONTHLY FEE STATEMENT OF LOWENSTEIN SANDLER LLP
FOR THE PERIOD AUGUST 1, 2019 THROUGH AUGUST 31, 2019**

SECTION I
FEE SUMMARY

	<u>FEES</u>	<u>EXPENSES</u>
TOTAL PREVIOUS FEES REQUESTED	<u>\$1,227,882.50</u>	<u>\$43,165.10</u>
TOTAL FEES ALLOWED TO DATE:	<u>\$1,227,882.50</u>	<u>\$43,65.10</u>
TOTAL RETAINER REMAINING	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL PREVIOUS HOLDBACK (IF APPLICABLE) ²	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL RECEIVED BY LOWENSTEIN SANDLER ³	<u>\$1,227,804.20</u>	<u>\$43,165.10</u>
FEE TOTALS	<u>\$67,318.00</u>	
DISBURSEMENTS TOTALS	<u>+\$2,150.97</u>	
TOTAL FEE APPLICATION	<u>\$69,468.97</u>	
MINUS 20% HOLDBACK	<u>-\$13,463.60</u>	
AMOUNT SOUGHT AT THIS TIME	<u>\$56,005.37</u>	

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's tax identification number, are: Duro Dyne National Corp. (4664); Duro Dyne Machinery Corp. (9699); Duro Dyne Corporation (3616); Duro Dyne West Corp. (5943); and Duro Dyne Midwest Corp. (4662).

² This amount reflects holdback amounts for the Fourth Interim Period of August 1, 2019 through November 30, 2019 only, and does not include outstanding amounts owed for the prior interim periods.

³ Prior to the Petition Date, Lowenstein Sandler was retained to represent the Debtors in these Chapter 11 Cases. Lowenstein Sandler was paid for all amounts owed for legal services rendered prior to the Petition Date and was holding a retainer in the amount of \$117,300.04 (the "Retainer") for services and expenses incurred during these Chapter 11 Cases. The total amount received by Lowenstein Sandler reflects the application of the Retainer to amounts requested in Lowenstein Sandler's First Interim Fee Application [D.I. 353].

Name of Professional	Year Admitted	Title/Department	Hours Spent	Hourly Rate	Charge
Prol, Jeffrey D.	1989	Partner/Bankruptcy	27.20	\$895.00	\$24,344.00
Freedman, Terri Jane	1991	Counsel/Bankruptcy	65.70	\$470.00	\$30,879.00
Claussen, Diane	N/A	Paralegal/Bankruptcy	16.60	\$270.00	\$4,482.00
Cosentini, Silvana	N/A	Paralegal/Litigation	6.40	\$330.00	\$2,112.00
Lawler, Elizabeth B.	N/A	Paralegal/Bankruptcy	20.00	\$250.00	\$5,000.00
Pagano, Jamie J.	N/A	Paralegal/Practice Support	1.50	\$300.00	\$450.00
Suhail, Aneela	N/A	Paralegal/Practice Support	0.20	\$255.00	\$51.00
TOTAL FEES			137.60		\$67,318.00
Attorney Blended Rate					\$594.43

SECTION II
SUMMARY OF SERVICES

Task	Task Description	Hours	Fees
B110	Case Administration	1.50	\$398.00
B160	Fee/Employment Applications	8.70	\$2,500.50
B165	Employment and Retention Applications - Others	0.20	\$94.00
B175	Fee Applications and Invoices - Others	10.60	\$3,063.50
B185	Assumption/Rejection of Leases and Contracts	7.40	\$3,420.50
B210	Business Operations	0.30	\$141.00
B240	Tax Issues	6.20	\$2,883.00
B310	Claims Administration and Objections	0.80	\$376.00
B320	Plan and Disclosure Statement (including Business Plan)	101.90	\$54,441.50
	Total	137.60	\$67,318.00

SECTION III
SUMMARY OF DISBURSEMENTS

Messenger and delivery charges	\$38.50
Bulk rate/special postage	\$1.50
Computerized legal research	\$2,110.97
Total Disbursements	\$2,150.97

**SECTION IV
CASE HISTORY**

(NOTE: Items 3 - 6 are not applicable to applications under 11 U.S.C. §506)

- (1) DATE CASE FILED: September 7, 2018
- (2) CHAPTER UNDER WHICH CASE WAS COMMENCED: 11
- (3) DATE OF RETENTION: October 19, 2018, effective as of September 7, 2018 [Docket No. 194]. See Order attached.
- (4) SUMMARIZE IN BRIEF THE BENEFITS TO THE ESTATE AND ATTACH SUPPLEMENTS AS NEEDED:
 - a) Lowenstein Sandler attended to confirmation issues, including (i) reviewing, revising and filing the brief in support of confirmation; (ii) reviewing and analyzing North River's confirmation objection; (iii) extensively preparing for confirmation hearing; (iv) conduct due diligence regarding plan confirmation issues;
 - b) Lowenstein Sandler assisted with the preparation and filing of the Debtors' monthly operating report;
 - c) Lowenstein Sandler drafted the Debtors' fourth motion to extend time to assume or reject leases;
 - d) Lowenstein Sandler drafted a motion to reject executory contracts;
 - e) Lowenstein Sandler prepared and filed monthly and interim fee applications for itself and the Debtors' other professionals; and
 - f) Lowenstein Sandler prepared and filed the Debtors' second shareholder distribution motion;
 - g) Lowenstein Sandler performed all other legal services for the Debtors that were necessary and proper in these proceedings and in furtherance of the Debtors' needs.
- (5) ANTICIPATED DISTRIBUTION TO CREDITORS:
 - (A) ADMINISTRATION EXPENSES: (100%)
 - (B) SECURED CREDITORS: (100%)
 - (C) PRIORITY CREDITORS: (100%)
 - (D) GENERAL UNSECURED CREDITORS: (100%)

- (6) FINAL DISPOSITION OF CASE AND PERCENTAGE OF DIVIDEND PAID TO CREDITORS (IF APPLICABLE): Final disposition of case and dividend are unknown at this time.

I certify under penalty of perjury that the foregoing is true and correct.

Dated: December 20, 2019

/s/ Jeffrey D. Prol
Jeffrey D. Prol Esq.



Order Filed on October 19, 2018
by Clerk
U.S. Bankruptcy Court
District of New Jersey

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY
Caption in Compliance with D.N.J. LBR 9004-1

LOWENSTEIN SANDLER LLP

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*Proposed Counsel to the Debtors and
Debtors-in-Possession*

In re:

Duro Dyne National Corp., *et al.*¹

Debtors.

Chapter 11

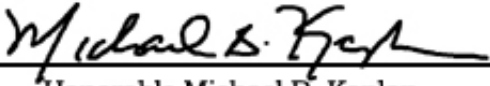
Case No. 18-27963 (MBK)

(Jointly Administered)

**ORDER AUTHORIZING THE EMPLOYMENT AND RETENTION OF
LOWENSTEIN SANDLER LLP AS COUNSEL TO THE DEBTORS
EFFECTIVE AS OF THE PETITION DATE**

The relief set forth on the following pages, numbered two (2) through three (3), is
hereby **ORDERED**.

DATED: October 19, 2018


Honorable Michael B. Kaplan
United States Bankruptcy Judge

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Debtors: Duro Dyne National Corp., et al.

Case No.: 18-27963 (MBK)

Caption: Order Authorizing the Employment and Retention of Lowenstein Sandler LLP as Counsel to the Debtors Effective as of the Petition Date

Upon consideration of the application (the “Application”)² of the above captioned debtors and debtors-in-possession (collectively, the “Debtors”) for entry of an order authorizing the employment and retention of Lowenstein Sandler LLP (“Lowenstein Sandler”) as counsel to the Debtors, effective as of the Petition Date (September 7, 2018), and upon consideration of the Prol Declaration submitted in support of the Application; and the Court being satisfied, based on representations made in the Application that (i) Lowenstein Sandler has no connection with the Debtors, their creditors, any other party in interest, their current respective attorneys or professionals, the United States Trustee or any person employed in the office of the United States Trustee, and does not represent any entity having an adverse interest to the Debtors in connection with the Debtors’ Chapter 11 Cases, except as set forth in the Prol Declaration; (ii) Lowenstein Sandler is a “disinterested person” as that phrase is defined in section 101(14) of the Bankruptcy Code, (iii) neither Lowenstein Sandler, nor its professionals, have any connection with the Debtors, their creditors or any other party in interest; and (iv) Lowenstein Sandler’s employment is necessary and in the best interest of the Debtors; and the Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of Reference to the Bankruptcy Court Under Title 11* of the United States District Court for the District of New Jersey dated September 18, 2012 (Simandle, C.J.); and venue being proper in this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and this matter being a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and notice of the Application being sufficient under the circumstances; and it appearing that no other or further notice need be provided; and after due deliberation and sufficient cause appearing therefor;

IT IS HEREBY ORDERED THAT:

1. The Application is **GRANTED** as set forth herein.

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Application.

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Debtors: Duro Dyne National Corp., *et al.*

Case No.: 18-27963 (MBK)

Caption: Order Authorizing the Employment and Retention of Lowenstein Sandler LLP as Counsel to the Debtors Effective as of the Petition Date

2. The Debtors are authorized to employ and to retain Lowenstein Sandler, effective as of the Petition Date, to serve as the Debtors' counsel in these Chapter 11 Cases.

3. Lowenstein Sandler shall be compensated in accordance with sections 330 and 331 of the Bankruptcy Code, the applicable provisions of the Bankruptcy Rules, the Local Rules, and any orders entered in this case governing professional compensation and reimbursement for services rendered and charges and disbursements incurred.

4. The requirement set forth in Local Rule 9013-1(a)(3) that any motion or other request for relief be accompanied by a memorandum of law is hereby deemed satisfied by the contents of the Application or otherwise waived.

5. The Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order.

6. This Court shall retain exclusive jurisdiction to hear and decide any and all disputes related to or arising from the implementation, interpretation and enforcement of this Order.

EXHIBIT A

EXHIBIT A

Professional Services rendered by Lowenstein Sandler LLP, through August 31, 2019

In re: Chapter 11

I. SUMMARY OF TIME CHARGES AND HOURLY RATES

Name of Professional	Year Admitted	Title/Department	Hours Spent	Hourly Rate	Charge
Prol, Jeffrey D.	1989	Partner/Bankruptcy	27.20	\$895.00	\$24,344.00
Freedman, Terri Jane	1991	Counsel/Bankruptcy	65.70	\$470.00	\$30,879.00
Claussen, Diane	N/A	Paralegal/Bankruptcy	16.60	\$270.00	\$4,482.00
Cosentini, Silvana	N/A	Paralegal/Litigation	6.40	\$330.00	\$2,112.00
Lawler, Elizabeth B.	N/A	Paralegal/Bankruptcy	20.00	\$250.00	\$5,000.00
Pagano, Jamie J.	N/A	Paralegal/Practice Support	1.50	\$300.00	\$450.00
Suhail, Aneela	N/A	Paralegal/Practice Support	0.20	\$255.00	\$51.00
TOTAL FEES			137.60		\$67,318.00
Attorney Blended Rate					\$594.43

TIME DETAIL:

Code	Date	Timekeeper	Time Narrative	Hours	Amount
<u>B100 - Administration</u>					
<u>B110 Case Administration</u>					
B110	08/06/19	EBL	Review and respond to inquiry from T. Freedman re: hearing dates and related motion filing deadlines	0.20	\$50.00
B110	08/09/19	DC	Tend to filing BMC Affidavit of Service	0.10	\$27.00
B110	08/13/19	AS	Provide assistance to Y. Cespedes re: access to the files and folder	0.20	\$51.00
B110	08/16/19	DC	Tend to filing Affidavit of Service for BMC	0.10	\$27.00
B110	08/21/19	DC	Tend to filing Affidavit of Service of BMC Group	0.10	\$27.00
B110	08/27/19	DC	Tend to filing and service of Monthly Operating Report for July 2019	0.30	\$81.00
B110	08/28/19	DC	Review dockets in main case and district court appeal case, update critical dates memo and attorney calendar	0.40	\$108.00
B110	08/28/19	DC	Tend to filing Affidavit of Service for BMC Group	0.10	\$27.00
Total B110 - Case Administration				1.50	\$398.00
<u>B160 Fee/Employment Applications</u>					
B160	08/01/19	EBL	Prepare Lowenstein Sandler's eighth monthly fee statement and related documents (June 2019)	1.10	\$275.00
B160	08/05/19	EBL	Follow up with J. Prol and T. Freedman re: Lowenstein's June monthly fee statement	0.10	\$25.00
B160	08/06/19	EBL	Review and respond to e-mail from C. O'Callaghan re: LS June billing	0.20	\$50.00
B160	08/08/19	EBL	Finalize, e-file and coordinate service of Lowenstein Sandler's eighth monthly fee statement (June 2019)	0.40	\$100.00
B160	08/08/19	TJF	Review and approve June fee applications	0.30	\$141.00
B160	08/13/19	EBL	Discussion with J. Prol re: third interim fee app target filing date; e-mail to Getzler Henrich re: same; e-mail to T. Freedman re: same	0.20	\$50.00

ALL DETAILED INFORMATION IS CONSIDERED TO BE PRIVILEGED AND CONFIDENTIAL.

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B160	08/13/19	EBL	Begin preparing LS' ninth monthly fee statement (July 2019)	0.70	\$175.00
B160	08/13/19	EBL	Begin preparing third interim fee application and related documents	0.60	\$150.00
B160	08/14/19	EBL	Revisions to LS Ninth Monthly fee statement; prepare exhibits re: same	0.40	\$100.00
B160	08/15/19	EBL	Prepare Lowenstein Sandler's third interim fee application and related documents	2.20	\$550.00
B160	08/15/19	EBL	Finalize, e-file and coordinate service of Lowenstein's ninth monthly fee statement (July 2019); e-mail to client re: same; update master fee chart re: same	0.40	\$100.00
B160	08/15/19	JDP	Review and edit LS monthly and interim fee applications	0.30	\$268.50
B160	08/20/19	EBL	Prepare CNO re: LS Eighth Monthly Fee Statement	0.20	\$50.00
B160	08/20/19	EBL	Finalize and e-file CNO to LS Eighth Monthly Fee Statement; e-mail to Debtors re: same	0.20	\$50.00
B160	08/20/19	TJF	Review and approve LS and Getzler's CNOs re Eighth Monthly Fee Statements	0.30	\$141.00
B160	08/27/19	EBL	Prepare CNO to LS 9th monthly fee statement (July 2019)	0.20	\$50.00
B160	08/27/19	EBL	Revise, finalize, e-file and coordinate service of LS Third Interim Fee Application; update master fee chart re: same; e-mail to client re: same; calendar related deadlines	0.90	\$225.00
Total B160 - Fee/Employment Applications				8.70	\$2,500.50

B165 Employment and Retention Applications - Others

B165	08/21/19	TJF	Review Third Supplemental Declaration of Edwin J. Harron Pursuant to Federal Rule of Bankruptcy Procedure 2014(a)	0.20	\$94.00
Total B165 - Employment and Retention Applications - Others				0.20	\$94.00

B175 Fee Applications and Invoices - Others

B175	08/02/19	EBL	Follow up with M. Podgainsky re: Duro Dyne's June monthly fee statement	0.10	\$25.00
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Code	Date	Timekeeper	Time Narrative	Hours	Amount
B175	08/08/19	EBL	Review Committee professionals' fee applications; update master fee application chart	0.60	\$150.00
B175	08/08/19	EBL	Review and revise Getzler's June monthly fee statement; phone call with M. Podgainsky re: Getzler's July fee statement; e-mail with M. Podgainsky re: same	0.60	\$150.00
B175	08/08/19	EBL	Finalize, e-file and coordinate service of Getzler's eighth monthly fee statement (June 2019)	0.40	\$100.00
B175	08/13/19	EBL	Review and respond to e-mail from L. Eden re: third monthly fee applications; review Judge Kaplan's hearing dates; e-mail to J. Prol re: same	0.40	\$100.00
B175	08/14/19	EBL	Begin preparing Getzler's third interim fee application and related documents	1.50	\$375.00
B175	08/15/19	EBL	Prepare Getzler's third interim fee application and related documents	2.20	\$550.00
B175	08/15/19	EBL	Finalize, e-file and coordinate service of Getzler's ninth monthly fee statement; update master fee chart re: same; e-mail to client re: same	0.40	\$100.00
B175	08/15/19	EBL	Finalize draft of Getzler's third interim fee application; e-mail to M. Podgainsky re: review and approval of same	0.30	\$75.00
B175	08/15/19	JDP	Review and edit Getzler monthly and interim fee applications	0.30	\$268.50
B175	08/15/19	TJF	Review e-mails re: GH third interim fee application	0.20	\$94.00
B175	08/15/19	TJF	Review Getzler's Third Interim Fee Application	0.30	\$141.00
B175	08/16/19	EBL	Phone call with M. Podgainsky re: Getzler's third interim fee application; respond to follow up e-mail re: same	0.20	\$50.00
B175	08/16/19	EBL	E-mails to J. Prol and T. Freedman re: Anderson Kill July fee statement	0.20	\$50.00
B175	08/16/19	TJF	Review Anderson Kill fee application; review e-mails re: GH third fee application	0.30	\$141.00
B175	08/19/19	EBL	Revise, finalize and e-file Anderson Kill's fifth monthly fee statement (.4); coordinate service of same (.1); e-mail to Debtors re: same (.1); update master fee chart (.1)	0.70	\$175.00
B175	08/20/19	EBL	Finalize and e-file CNO to Getzler's Eighth Monthly Fee Statement; e-mail to Debtors re: same	0.20	\$50.00
B175	08/20/19	EBL	Prepare CNO re: Getzler's Eighth Monthly Fee Statement	0.20	\$50.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B175	08/20/19	EBL	E-file BMC Group Cert of Service re: June invoice	0.20	\$50.00
B175	08/21/19	TJF	E-mail exchange with J. Wehner re: 3rd Interim Fee application	0.20	\$94.00
B175	08/27/19	EBL	Revise, finalize, e-file and coordinate service of Getzler's Third Interim Fee Application; update master fee chart re: same; e-mail to client re: same; calendar related deadlines	0.90	\$225.00
B175	08/27/19	EBL	Prepare CNO to Getzler's 9th monthly fee statement (July 2019)	0.20	\$50.00
Total B175 - Fee Applications and Invoices - Others				10.60	\$3,063.50

B185 Assumption/Rejection of Leases and Contracts

B185	08/23/19	TJF	E-mail exchange with J. Prol and client re: executory contract rejection; review plan re: detail on same	0.20	\$94.00
B185	08/26/19	JDP	E-mails to/from T. Freedman rejection of Mail Finance lease	0.10	\$89.50
B185	08/26/19	TJF	E-mail exchange with J. Prol re: extend motion to reject leases and draft motion to reject contracts; review docket and file re: motion to reject contracts	1.40	\$658.00
B185	08/27/19	DC	Update Notice of Motion and tend to filing Motion to Extend Time to Assume or Reject Leases	0.50	\$135.00
B185	08/27/19	TJF	Confer with J. Prol; draft fourth motion to extend time to assume/ reject leases	1.70	\$799.00
B185	08/30/19	TJF	Drafting motion to reject executory contract	3.50	\$1,645.00
Total B185 - Assumption/Rejection of Leases and Contracts				7.40	\$3,420.50

B200 - Operations

B210 Business Operations

B210	08/27/19	TJF	Review and approve July MOR	0.30	\$141.00
Total B210 - Business Operations				0.30	\$141.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
<u>B240 Tax Issues</u>					
B240	08/05/19	TJF	Review and respond to e-mail from C. O'Callaghan re: estimated tax payments for shareholders	0.30	\$141.00
B240	08/06/19	TJF	E-mail with J. Prol and C. O'Callaghan re: tax payments	0.20	\$94.00
B240	08/14/19	JDP	Review and edit tax motion	0.60	\$537.00
B240	08/14/19	TJF	Revise motion to make tax distribution (.4); confer with C. O'Callaghan re: same (.2)	1.00	\$470.00
B240	08/16/19	EBL	Revise, finalize, e-file and coordinate service of second shareholder distribution motion	1.30	\$325.00
B240	08/16/19	TJF	Draft second motion for tax distribution; confer with E. Lawler re: filing and service	1.90	\$893.00
B240	08/19/19	TJF	Review e-mail from W. Romero re: certification of service for motion; review e-mail from E. Lawler to BMC and response re: same	0.30	\$141.00
B240	08/26/19	TJF	Review Brief in Opposition to Motion Debtors' Second Motion For An Order Authorizing, But Not Directing, The Debtors To Make Certain Distributions To Shareholders	0.40	\$188.00
B240	08/29/19	TJF	Confer with J. Prol re: objection to motion and response thereto	0.20	\$94.00
Total B240 - Tax Issues				6.20	\$2,883.00
<u>B300 - Claims and Plan</u>					
<u>B310 Claims Administration and Objections</u>					
B310	08/22/19	TJF	Draft letter to asbestos plaintiff re: violation of stay; review pleadings from asbestos suit re: failure to prosecute	0.50	\$235.00
B310	08/23/19	TJF	E-mail with A. Wein, C. Malone and J. Prol re: updates on insurance case and District Court	0.30	\$141.00
Total B310 - Claims Administration and Objections				0.80	\$376.00
<u>B320 Plan and Disclosure Statement (including Business Plan)</u>					

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B320	08/01/19	JDP	Telephone conference with plan proponents re: response to N. River's objection to confirmation	0.20	\$179.00
B320	08/01/19	JDP	Review and analyze N. River's brief in opposition to confirmation; develop strategy for response	3.50	\$3,132.50
B320	08/01/19	TJF	Research Chamber rules page limits for Judge Shipp and e-mail J. Liesemer re: same (.3); e-mails with J. Liesemer re: form of confirmation order (.1)	0.40	\$188.00
B320	08/01/19	TJF	Prepare for and participate on Plan Proponents' call re: briefing	0.50	\$235.00
B320	08/05/19	TJF	Analysis and research re: response to objection to confirmation (6.0); review transcripts of confirmation hearing re: same (1.3)	7.30	\$3,431.00
B320	08/05/19	TJF	Review e-mail from W. Romero re: order regarding motion to approve compromise (.1); confer with W. Romero and J. Fialcowitz re: same (.3); review e-mails resolving concern over submission of order (.2)	0.60	\$282.00
B320	08/06/19	JDP	Review and edit brief in support of confirmation	2.20	\$1,969.00
B320	08/06/19	TJF	Draft and research section of brief on Podgainsky testimony (9.3); confer with J. Leisemer and D. Claussen re: same (.3)	9.60	\$4,512.00
B320	08/07/19	DC	Coordinate documents for Confirmation Hearing Record and confer with practice support re: bates numbering project; Attend meeting with T. Freedman to review document list for confirmation hearing	2.00	\$540.00
B320	08/07/19	JJP	Confer and assist D. Claussen re: document endorsement and organization for Appendix	0.20	\$60.00
B320	08/07/19	TJF	Telephone call with J. Liesemer re: brief and addendum (.2); review document list for addendum and forward to D. Claussen(.3); confer with D. Claussen re: prep of addendum (.3); tend to addendum (4.4)	5.20	\$2,444.00
B320	08/08/19	DC	Revise Confirmation Hearing index and confer with T. Freedman re: redlined versions of documents for review of documents for bates-numbering	1.50	\$405.00
B320	08/08/19	JDP	Review and edit brief in support of confirmation	1.50	\$1,342.50
B320	08/08/19	TJF	Revise Table of Contents for Addendum (1.0), prepping documents (2.2); confer with D. Claussen re: same (.3); telephone call with J. Liesemer re: same (.2)	3.70	\$1,739.00
B320	08/09/19	DC	Further attention to compilation of documents for confirmation hearing, meet with T. Freedman re: same, prepare table of contents and review bates-numbering index	2.50	\$675.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B320	08/09/19	JJP	Process documents and bates stamp same; prepare an index; provide documents to D. Claussen for review; post documents to Sharefile for distribution	1.30	\$390.00
B320	08/09/19	TJF	Drafting table of contents and forward to J. Liesemer; prepare documents for Addendum and bates-stamping	3.50	\$1,645.00
B320	08/09/19	TJF	Revise draft confirmation hearing record; e-mails to J. Fialcowitz, K. Quinn, etc re: documents for addendum; tend to bates-numbering and addendum prep	2.30	\$1,081.00
B320	08/09/19	TJF	Review e-mail from A. Wein re: were other objections filed	0.10	\$47.00
B320	08/10/19	JDP	Review and edit brief in support of Order approving findings of fact and conclusions of law	2.00	\$1,790.00
B320	08/10/19	TJF	Forward bates-stamped documents to J. Liesemer	0.20	\$94.00
B320	08/12/19	DC	Revise table of contents for Confirmation Hearing Appendix	0.50	\$135.00
B320	08/12/19	DC	Respond to e-mail from C. Cathart re: hearing transcripts and forward transcript files	0.20	\$54.00
B320	08/12/19	JDP	Review insert to brief in support of findings of fact and conclusions of law	0.50	\$447.50
B320	08/12/19	JDP	Review and edit brief in support of adoption of bankruptcy court's findings of fact and conclusions of law and confirmation order	5.50	\$4,922.50
B320	08/12/19	TJF	Review e-mail from J. Liesemer and revise Addendum	0.50	\$235.00
B320	08/12/19	TJF	Revise brief insert and coordinate with Sarah Kohut re: same (2.5); forward brief to J. Prol (.2); tend to table of contents (.2); draft confirmation order and forward to J. Prol and J. Liesemer (2.0); telephone call with J. Liesemer and J. Prol (.4)	5.30	\$2,491.00
B320	08/13/19	DC	Review local civil rules and judge's preferences re: brief page limit and ECF limitations; discuss same with E. Lawler, T. Freedman and practice support, coordinate reduction of pdf files and pdf exhibit files, and prepare letter to Judge Shipp	4.70	\$1,269.00
B320	08/13/19	EBL	Review District Court local rules re: maximum file size and page limits; multiple discussions with D. Claussen re: same; discussions with D. Claussen re: filing logistics for District Court brief being filed today	0.60	\$150.00
B320	08/13/19	JDP	E-mails to/from client re: brief in support of confirmation order	0.20	\$179.00
B320	08/13/19	JDP	Review local rules; strategize re: filing of brief and appendix	0.50	\$447.50

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B320	08/13/19	JDP	Review and edit motion to expand brief page limits and to extend time to file appendix	1.00	\$895.00
B320	08/13/19	JDP	Review, edit and finalize brief in support of confirmation and appendix	5.00	\$4,475.00
B320	08/13/19	TJF	Tend to preparing Appendix in support of confirmation to be filed in the District Court (5.0); review revisions to brief (.8)	5.90	\$2,773.00
B320	08/13/19	TJF	Draft motion to file an over length and late brief (2.5); telephone call with the court re same (.4); telephone calls with A. Wein, and J. Liesemer (.3)	3.20	\$1,504.00
B320	08/14/19	DC	Revise and update bates-numbered files in preparation for filing of exhibits, confer with S. Cosentini re: order of filing, coordinate production and bates-numbering of additional documents, tend to filing Brief and Motion to Exceed Page Limit and confer with BMC re: service of same	3.00	\$810.00
B320	08/14/19	DC	Discussion with S. Cosentini re: District Court filing project and binder delivery to the court	0.20	\$54.00
B320	08/14/19	JDP	Review filed brief on confirmation and motion to extend time; forward copies to client	0.40	\$358.00
B320	08/14/19	JDP	Telephone conference with D. Krupnik and P. Rossetto re: implementation of the plan	0.30	\$268.50
B320	08/14/19	SC	Prepare and name attachments to appendix; e-file appendix with all attachments; download each filed documents and re-name; save to document management resource system; prepare binders of filed documents for attorney review and courtesy copy for Judge Shipp	6.40	\$2,112.00
B320	08/14/19	TJF	Confer with J. Prol re: filed brief and review related e-mails (.3); continue preparation of Appendix and filing of same (2.4)	2.70	\$1,269.00
B320	08/14/19	TJF	E-mail with J. Liesemer re: appendix filed	0.20	\$94.00
B320	08/15/19	DC	Tend to filing Affidavit of Service for District Court filing	0.20	\$54.00
B320	08/16/19	EBL	Revise, finalize, efile and coordinate service of second shareholder distribution motion	0.80	\$200.00
B320	08/16/19	JDP	Follow-up re: findings of fact and conclusions of law	0.40	\$358.00
B320	08/19/19	JDP	Review District Court docket re: status of motion for authority to file over length brief; draft e-mail to plan proponents re: status	0.20	\$179.00
B320	08/20/19	TJF	Review e-mails re: strategy in District Court	0.20	\$94.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B320	08/23/19	JDP	Telephone conference with Judge Shipp's chambers re: status of findings of fact/conclusions of law	0.20	\$179.00
B320	08/23/19	JDP	E-mails to/from and telephone conference with A. Wein re: status of findings of fact/conclusions of law	0.30	\$268.50
B320	08/23/19	JDP	Counduct due diligence re: findings of fact/conclusions of law	0.80	\$716.00
B320	08/24/19	JDP	Continued due diligence re: plan confirmation issues	0.40	\$358.00
B320	08/26/19	JDP	Continued due diligence re: plan confirmation issues	0.30	\$268.50
B320	08/27/19	DC	Retrieve and download pleadings from District Court Appeal case	0.20	\$54.00
B320	08/29/19	JDP	Telephone conference with client and C. Malone re: coverage action	0.50	\$447.50
B320	08/30/19	TJF	Review draft motion to strike the reply brief filed by North River	0.30	\$141.00
Total B320 - Plan and Disclosure Statement (including Business Plan)				101.90	\$54,441.50

Timekeeper Summary (by Task):

Task	Task Description	Hours	Fees
B110	Case Administration	1.50	\$398.00
B160	Fee/Employment Applications	8.70	\$2,500.50
B165	Employment and Retention Applications - Others	0.20	\$94.00
B175	Fee Applications and Invoices - Others	10.60	\$3,063.50
B185	Assumption/Rejection of Leases and Contracts	7.40	\$3,420.50
B210	Business Operations	0.30	\$141.00
B240	Tax Issues	6.20	\$2,883.00
B310	Claims Administration and Objections	0.80	\$376.00
B320	Plan and Disclosure Statement (including Business Plan)	101.90	\$54,441.50
	Total	137.60	\$67,318.00

EXHIBIT B

EXHIBIT B

Actual and necessary disbursements incurred by Lowenstein Sandler LLP

II. Summary of Disbursement Charges

Messenger and delivery charges	\$38.50
Bulk rate/special postage	\$1.50
Computerized legal research	<u>\$2,110.97</u>
Total Disbursements	<u><u>\$2,150.97</u></u>

The above charges are based upon time and expense records available on or about the date of the attached letter. Such records are believed in good faith to be accurate and substantially up to date, but there may be fees and expenses that have not been processed as of such date which Lowenstein Sandler LLP may submit in the future. Lowenstein Sandler LLP reserves the right to amend this monthly statement at a later date.

DISBURSEMENT DETAIL:

<u>Date</u>	<u>Description</u>	<u>Amount</u>
08/14/19	Federal Express VENDOR: Federal Express INVOICE#: 671675692 DATE: 8/23/2019 REFERENCE: 31035.3 TRACKING #: 481889917733 SEND FROM: COSENTINI SILVANA LOWENSTEIN SANDLER One Lowenstein Drive ROSELAND NJ 07068 SEND TO: HONORABLE MICHAEL A. SHIPP USDC DISTRICT OF NEW JERSEY CLARKSON S. FISHER BUILDING & U.S. 402 EAST STATE STREET TRENTON NJ 08608 US	\$38.50
08/05/19	Computerized legal research: Lexis: User: FREEDMAN, TERRI; Service: LEXIS ADVANCE; Charge Type: ACCESS CHARGE-14; DOC ACCESS-17; ;	\$1,215.41
08/06/19	Computerized legal research: Lexis: User: FREEDMAN, TERRI; Service: LEXIS ADVANCE; Charge Type: ACCESS CHARGE-9; DOC ACCESS-22; DOC ACCESS-1; ;	\$807.07
08/07/19	Computerized legal research: Lexis: User: FREEDMAN, TERRI; Service: LEXIS ADVANCE; Charge Type: ACCESS CHARGE-1; DOC ACCESS-2; ;	\$88.49
	Bulk rate/special postage	\$1.50
	Total Disbursements	<hr/> \$2,150.97 <hr/>